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cept as between the parties, the running of the statute against the right to enforce the judgment against such lands was tolled by the judgment debtor's absence; the provision that the section should not avail against any other person than him so obstructing applying only to cases of joint actions.

[Ed. Note.—For other cases, see Limitation of Actions, Cent. Dig. §§ 449-455; Dec. Dig. § 85.* 9 Va.-W. Va. Enc. Dig. 419.]

7. Deeds (§ 88*)—Recording of Conveyances—Necessity.—A conveyance by a judgment debtor is a nullity as to his creditors, where not recorded, and so, where contracts and conveyances by which third persons acquired a debtor's land were not recorded, such grantees had no greater rights than the debtor himself.

[Ed. Note.—For other cases, see Deeds, Cent. Dig. § 228; Dec. Dig. § 88.* 11 Va.-W. Va. Enc. Dig. 683.]

8. Appeal and Error (§ 1106*)—Determination.—Where the trial court sustained demurrers to the bill and did not pass on the commissioner's report, the Supreme Court should not pass on the commissioner's report in the first instance, but should remand the case; the demurrers being improperly sustained.

[Ed. Note.—For other cases, see Appeal and Error, Cent. Dig. §§ 4386-4398, 4585; Dec. Dig. § 1106.* 1 Va.-W. Va. Enc. Dig. 576.]

Appeal from Circuit Court, Montgomery County.

Bill by W. H. Pierce and others against W. D. Martin, as administrator, in which McClanahan's administrator filed a petition and W. J. Blair filed an amended petition making the Norfolk & Western Railway Company and others defendants. The demurrer of these defendants being sustained, complainants appeal. Reversed.

H. T. Hall, of Roanoke, *R. E. Scott*, of Richmond, and *Randolph Harrison*, of Lynchburg, for appellants.

L. H. Cocke, *Coxe & Cocke*, *Roy B. Smith*, *Everett Perkins*, *S. H. Graves*, *M. M. Caldwell*, *C. S. McNulty*, *T. W. Miller*, and *McCormick & Smith*, all of Roanoke, and *Roop & Phlegar*, of Christianburg, for appellees.

ARMOUR & CO. *v.* CITY OF RICHMOND.

Jan. 13, 1915.

[87 S. E. 609.]

1. Licenses (§ 7*)—Validity of Ordinance Imposing License Taxes.—In imposing a special occupation license tax, the subject of the tax and the object upon which it is to operate are both essential to the complete exercise of the power, so that where an ordinance of a

*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.

city imposing a tax upon certain merchants failed specifically to enumerate all those to be taxed, it was incomplete and inoperative.

[Ed. Note.—For other cases, see Licenses, Cent. Dig. §§ 7-15, 19; Dec. Dig. § 7.* 9 Va.-W. Va. Enc. Dig. 310.]

2. Municipal Corporations (§ 591*)—Delegation of Legislative Power—License Taxes.—In such case further action by a legislative body must be taken to complete the act and it cannot be completed by the act of an administrative body.

[Ed. Note.—For other cases, see Municipal Corporations, Cent. Dig. § 1310; Dec. Dig. § 591.* 10 Va.-W. Va. Enc. Dig. 167.]

3. Municipal Corporations (§ 591*)—Delegation of Legislative Power—License Taxes.—Where a city ordinance attempted to impose a license tax upon certain occupations, naming some of them, and upon such others as the finance committee should deem impossible of taxation under the ad valorem system, the ordinance was void in so far as it attempted to authorize the determination of the objects of the taxation by the finance committee, and a tax sought to be imposed under its determination was invalid.

[Ed. Note.—For other cases, see Municipal Corporations, Cent. Dig. § 1310; Dec. Dig. § 591.* 10 Va.-W. Va. Enc. Dig. 227.]

4. Licenses (§ 7*)—Estoppel by Payment.—Where a municipal occupation tax was invalid, one who pays the tax for several years without protest is not estopped to deny its validity though such payment might preclude him from questioning the reasonableness of a valid tax.

[Ed. Note.—For other cases, see Licenses, Cent. Dig. §§ 7-15, 19; Dec. Dig. § 7.* 10 Va.-W. Va. Enc. Dig. 243.]

Error to Hustings Court of Richmond.

Action by the City of Richmond against Armour & Co. From a judgment of the hustings court affirming a judgment of the police court of the city of Richmond, the defendant brings error. Reversed, and order issued, dismissing the warrant and prosecution.

O'Flaherty, Fulton & Byrd, of Richmond, for plaintiff in error.
H. R. Pollard and Geo. Wayne Anderson, both of Richmond, for defendant in error.

COMMONWEALTH *v.* ARMOUR & CO.

Jan. 13, 1916.

[87 S. F 610.]

1. Constitutional Law (§ 207*)—Occupation Taxes—Equal Privileges.—Tax Law (Acts 1903, c. 148) § 45, as amended by Act March

*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.